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From:

Sent: Wednesday, March 07, 2012 12:43:18 PM

To:

Cc:

Subject: RE: Advice requested; short statute

Your instincts are correct. There is no partnership. is disregarded as separate from and thus isn't considered a partner for federal tax purposes. The only owner for federal tax purposes is . One owner, no partnership.

Let me know if you need anything else.